

group of Polish immigrants, All Saints Cathedral Parish was organized. The cathedral parish has been a force for good in the Chicagoland area, the State of Illinois and throughout our great country for 10 decades. The Polish-American parishioners and their ancestors have made significant contributions to the cultural, economic, educational and civic growth of our Nation.

The ancestors of the cathedral's parishioners fled Poland for want of a better life here in America. They brought with them their cherished national customs, their love of closely-knit family life, and their love for their adopted country, the United States of America.

May 21, 1995, is hereby especially noted as All Saints Cathedral Parish Centennial Day. The Centennial Mass of Praise and Thanksgiving, celebrated this day, will commence a year-long celebration. We in Congress acknowledge the accomplishments of the past and extend best wishes for the future as you strive to serve the spiritual needs of so many individuals. We urge all to join with the members of All Saints Cathedral in the observance of this memorable and happy occasion.

TRIBUTE TO HELEN LEWIS

HON. THOMAS W. EWING

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, May 9, 1995

Mr. EWING. Mr. Speaker, the State of Illinois is known for many things; the mighty rivers which run on its eastern and western borders, fertile farmland which produces food that feeds the entire world, villages and small towns with an unmatched quality of life, and the city of big shoulders, the international center for business and industry known as Chicago.

Illinois is known for all of these things, which makes all of us justifiably proud to call Illinois home. But what we are best known for is our people.

Mr. Speaker, I rise to pay tribute to one of Illinois' finest, a woman who has carried the banner for our State here in the Nation's capital for over 50 years, Helen Lewis.

Helen, a graduate of Western Academy in her hometown of Macomb, came to Washington in 1942 to work for the Federal Bureau of Investigation. As he tells it, "there was a war on," and with three brothers in military service, she came here to help.

In 1945, Helen began attending dances sponsored by the Illinois State Society. In 1947, Helen recognized that your membership card got you into the dances free, and she decided to join. Well, the spark fanned the flame, and Helen has been warming the hearts of Washington-based Illinoisans for more than half a century.

In the 1958-59 season of the society, Helen became an officer, and proceeded to hold every position the board had to fill, including two terms as president. This led to her being elected president of the Conference of State Societies in the 1973-74 season.

The signature event for the society has always been the inaugural ball. Helen's first inaugural party was for the inauguration of President Nixon, and she has been a driving force in every event since then. Of course, it's not difficult to find people willing to help with

the glamorous events. It's a little bit tougher to find people willing to commit of their time and energy to keep the mailing lists, select locations for events and keep the membership informed. For the Illinois State Society, we have always turned to Helen Lewis, who has organized the meetings, kept us faithful to our by-laws and made sure that everything was done with class and made everyone feel welcome.

Many people live here for many years without giving up what Helen has. In fact, Helen says she's gone "home, to my real home, Illinois," back to Macomb, where she is settling in, making new friends and renewing old acquaintances. She is genuinely missed.

When the history of Illinois in our capital city is written, the names Lincoln, Stevenson, Dirksen and Michel will surely be included. But no chronicle will be complete without recognizing the contributions of Helen Lewis, who helped make any prairie State transplant feel at home. Helen, for all you've done for the thousands of people who have been a part of the society, we are eternally thankful. Good luck and God bless.

THANKS TO LORRAINE HURLEY

HON. FORTNEY PETE STARK

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, May 9, 1995

Mr. STARK. Mr. Speaker, I rise today to recognize the achievements of Ms. Lorraine Hurley who is retiring after 40 years of dedicated service to the school children of the 13th Congressional District.

Ms. Hurley was born and raised in San Lorenzo. She graduated at age 15 from Hayward High School and dedicated the rest of her life to teaching. She taught in the Oakland School District for 10 years and then returned to the San Lorenzo Unified School District to teach for the next 31 years.

She has been the recipient of many awards, including the Alameda/Contra Costa Teacher of the Year. She was a member of Delta Kappa Gamma, the Teachers' Honor Society. Ms. Hurley is also an advocate for and supporter of her fellow teachers. She was very active in the San Lorenzo Teachers' Association and an officeholder in the National Education Association. She was chosen to be a mentor/teacher.

Mr. Speaker, I am proud to recognize Ms. Lorraine Hurley for her commitment to our children and am certain that she will be sorely missed.

TRIBUTE TO GREG STEEL

HON. GARY A. CONDT

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, May 9, 1995

Mr. CONDT. Mr. Speaker, I rise today to recognize and congratulate Mr. Greg Steel on the completion of 21 years of dedicated service to the Stanislaus Area Association of Governments, the last 5 of which he spent as executive director.

Among his many accomplishments, Greg was most instrumental in preparing the air quality maintenance plan which was adopted

by the local governments and the California Resources Board, and approved by the U.S. Environmental Protection Agency. Greg also prepared the nonattainment plan for Stanislaus County, of which the applicable portions were adopted by the county and the nine surrounding cities which make up the Association. This plan included a commitment from each of the jurisdictions to implement control measures, for the purposes of improving air quality.

Mr. Speaker, on July 28, 1995, the Stanislaus Area Association of Governments will formally recognize Greg Steel for his many years of dedicated service.

On behalf of the 18th Congressional District of California, I would like to extend to Greg my best wishes for continued success and for many years of personal happiness.

LEGISLATION AMENDING THE INTERNAL REVENUE CODE RELATING TO THE TREATMENT OF LIVESTOCK SOLD ON ACCOUNT OF WEATHER-RELATED CONDITIONS

HON. TIM JOHNSON

OF SOUTH DAKOTA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, May 9, 1995

Mr. JOHNSON of South Dakota. Mr. Speaker, I am pleased today to introduce legislation that would make our Tax Code fairer and more equitable for farmers and ranchers who are forced to sell their livestock prematurely on account of weather-related conditions.

Our current Tax Code contains two provisions dealing with livestock sold because of drought conditions. One of these provisions allow producers to defer tax on any gain from these sales by reinvesting the proceeds in similar property within 2 years. The other provision permits producers who do not reinvest the proceeds from the sale in similar property to include these proceeds in their taxable income in the following year.

While these provisions provide some assistance to producers who have experienced a drought, they do not apply to livestock sold on account of flooding. However, floods can be just as devastating to producers as drought conditions, and can cause the destruction of crops grown to feed livestock, damage to fences, and high losses of young stock. The heavy rains and flooding we have been experiencing in my State of South Dakota have caused calf losses as high as 40 percent in some areas.

In addition, farmers who lose crops due to any natural disaster, including flooding, are able to benefit from certain provisions in the Tax Code. For example, farmers who receive insurance or disaster payments when their crops are lost or damaged due to severe weather conditions are often permitted to include these payments in the year following the disaster. Provisions such as this are designed to spread out the impact of taxes on farmers in these situations. I find it difficult to justify the fact that farmers who lose crops on account of flood conditions are covered by these provisions, while producers who are forced to sell livestock because of flooding are not.